IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 1777 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE K.M.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES

2. To be referred to the Reporter or not? : YES

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

GOPI CINEMA

Versus

STATE OF GUJARAT

Appearance:

1. Special Civil Application No. 1777 of 1989

MR DEEPAK RAVAL for MR ANAND for Petitioner No. 1

MR BY MANKAD, AGP for Respondents No. 1-3

CORAM : MR.JUSTICE K.M.MEHTA

Date of decision: 09/01/2002

ORAL JUDGEMENT

1. Gopi Cinema, petitioner has filed this petition challenging the order dated 10th February, 1988, passed by the Deputy Commissioner, Entertainment Tax, Gandhinagar Division at Annexure `C', order dated 9th

August, 1988, passed by the Entertainment Tax Collector, District Kheda at Annexure `D' and also the order passed by Commissioner of Entertainment Tax, Gujarat State, dated 7th February, 1989 and also the notice dated 27th February, 1989, issued by Deputy Commissioner, Entertainment Tax, Gandhinagar Division, stating that if the payment of entertainment tax Rs.48,745/- is not paid the property may be taken auction in this behalf.

2. The facts giving rise to this petition are as under:-

2.1 The petitioner is a partnership firm. The petitioner runs the business of exhibiting movies in cinema theatre known as Gopi Cinema in the town of Anand, District Kheda. It is a case of petitioner that the petitioner received a notice dated 8.12.1987 issued by Deputy Commissioner, Entertainment Tax, Gandhinagar respondent No.3 herein. In the notice it has been alleged that the authorities have received the tickets issued by petitioner on 2.10.1987 pertaining to balcony third show `F' series Ticket No.04506 and also another ticket which have been sold on 4.10.87 being Ticket No.09749 seat No. N-5. It has been alleged that both the tickets though sold by petitioner were not shown in the sale registers of the petitioner. In view of the same, the authority presumed that both the tickets which have been sold by petitioner were duplicate or bogus tickets issued by theatre owner with a view to evade the payment of entertainment tax. The authority alleged that because of that the authority makes the assessment under Sec.9(3) of the Act and as per Rule 7 the owner has to keep the counterfoil of the tickets however when the authority inquired, the said tickets were also destroyed.

2.1(A) In view of the same, the authority presumed that the theatre owner was carrying on business of cinema but selling of alleged duplicate or bogus tickets in this behalf. The authorities stated that as regards first show the tickets are of 1 to 10,000 and for another show there was 1 to 50,000, in all 54,000 tickets were issued and the admission charge of Rs.5/- per ticket and on which entertainment tax at the rate of Rs.2.50 per ticket that means 54,506 x 2.50 = Rs. 1,36,265.00 balcony ticket for first show from ticket no.1 to 9747 i.e. 9749 x 2.50 entertainment tax = Rs.24,372.50 and therefore the show-cause-notice was issued to the petitioner calling upon the petitioner to show cause as to why in all it should not be penalised to the tune of Rs.1,60,637.50 and why not to assess under Sec.9(1) of Gujarat entertainment

Tax Rule, 1977 and under Sec.9(3) of the Act. A copy of the notice has also been produced by the petitioner in this behalf.

2.2 The petitioner filed its reply dated 21.1.1988. According to him, the ticket alleged to have been sold on 2.10.1987 bearing No.04506 is not separately shown, but for the third show of 2.10.1987 it is shown as tickets No.04431 to 04509 and therefore the allegation made by the authorities was purely imaginary and there is no basis. Along with the reply owner Mahendrabhai has also made further statement on 21.1.88.

2.3 The Competent Authority, Deputy Collector, Entertainment Tax, Gandhinagar, after hearing the petitioner and considered the defence raised by the petitioner, it has been stated in the order that both the tickets which alleged to have bogus tickets were sent by somebody to the Hon'ble Governor with a clear allegation that the petitioner is dealing with duplicate tickets and from that the authority has come to the possession of those tickets. It was an anonymous complaint received by the Hon'ble Governor in this behalf. With a view to ascertain the correct facts, the authority asked the owner of Cinema to produce the counterfoil of the tickets, at that time the Manager of the theatre, by his communication dated 19.10.87 stated that all the counterfoils of the tickets were destroyed.

2.4 The authority therefore specifically came to the conclusion that there are rules by which counterfoil of tickets has to be kept with the owner till seven days after the assessment order passed. In this case, before assessment order passed, the counterfoil has been destroyed by the petitioner. In view of the same the authority has shown both the tickets in which the authority did not deny that the tickets were sold through the theatre and thereby under Sec.10(2) of the Act a duty of Rs.48,745.00 was levied upon the petitioner.

2.5 Being aggrieved and dissatisfied with the said order, petitioner preferred an appeal before the Collector, Entertainments Tax, Kheda. The Collector, Kheda, by its judgment and order dated 9.8.88 came to the conclusion that in this case the alleged duplicate tickets were sold on 7.10.87 whereas in the form of petitioner the same is shown as 9.10.87 and therefore the alleged tickets which were sold were duplicate tickets, and thereby the Collector has rejected the said appeal and confirmed the order of assessment dated 10.2.88 passed by the Deputy Commissioner, Entertainment Tax,

Gandhinagar.

2.6 Being aggrieved and dissatisfied with the aforesaid order, the petitioner preferred a revision application before the Entertainment Tax Commissioner, Gujarat State. The Revisional Authority, by its judgment and order dated 2.2.89, pleased to reject the revision application. The Revisional Authority came to the conclusion and stated that in this case the balcony show ticket of dated 4.10.87 which has been shown in the register on 9.10.87, however, the said alleged duplicate tickets was sent by anonymous application to Hon'ble Governor on 7.10.87, therefore, the said tickets could not have been entered in the register on 9.10.87. The Revisional authority further held that it is a case of petitioner - theatre owner that the same was approved on 23.9.87, however, the same was approved on 6.10.87, therefore it could not have been sold on 4.10.87. The Authority has examined original record of the case and has come to the conclusion that the same was approved on 6.10.87. However, it was stated that the Collector has not passed any assessment order qua Series 5001 to 10001 and he has not assessed from Series A to K and, therefore, in any view of the matter, the authority did not disturb the order of the Collector.

2.7 Pursuant to the aforesaid order, the Deputy Commissioner also addressed a notice dated 27.2.89 directing the petitioner to pay Rs.48,745/- and if the petitioner failed and neglect to pay the same the Government may auction the property in question.

2.8 This petition was filed on 8th March, 1989, and thereafter this Court has issued notice and also granted interim relief and thereafter matter was admitted and matter was placed for hearing before me today.

3. Mr.Deepak Raval, learned advocate for Mr.M.R.Anand, has appeared on behalf of the petitioner. He submitted that, under Section 26 of the Act, all inquiries and proceedings before the Prescribed Officer, Appellate Authority and the State Government are deemed to be judicial proceedings. He submitted that impugned orders passed by the authority are absolutely perverse and very negation of the elementary requirement of judicial proceeding. He submitted that the approach of authority cannot be said to be a rational or judicial one and, therefore, the same deserves to be quashed and set aside. He has relied upon Section 193 of the Indian Penal Code. He submitted that without any evidence on record the authority came to the conclusion that the

petitioner owner has issued duplicate tickets.

3.1 It was further submitted that it was an anonymous application the authority ought not to have consider the complaint in this behalf. He submitted that the charges against the petitioner for issuing duplicate tickets there is no evidence on record and the authority ought not to have come to the said conclusion. It was only charge that the ticket No.09749 was sold on 4.10.87 but not shown in the sale register and wrongly shown in the register of 9.10.87. The respondent authorities have failed to see as to why should the complaint tear off the portion containing the series of the ticket. Secondly this being a judicial inquiry, the respondents authorities should have gone into it and found out whether this was in fact a ticket of `K' series or not or whether the complainant was resorting to falsehood. He submitted that the findings of the authority that the petitioner has destroyed the counterfoil without assessment there is no evidence on record and, therefore, same could not have been relied upon, and therefore, the authority has passed the order on surmises and conjectures and illegal approach done by the authority for assessing which is based on two tickets. It was stated that the impugned order at annexure C, D and E are not based on any evidence adduced at the time of inquiry and therefore the impugned orders passed by the authorities at Annexures C, D & E are bad in law and violative of Article 14 of the Constitution of India.

3.2 Learned advocate for the petitioner submitted that the orders which are challenged before this Court that is the order dated 10th February, 1988, passed by Deputy Commissioner, Entertainments Tax, order dated 11th August, 1988, passed by Collector, Entertainments Tax and also the order of the Government i.e. Commissioner, Entertainments Tax, State of Gujarat dated 2nd February, 1989, are absolutely perverse and very negation of the elementary requirement of judicial proceeding. He further submitted that these orders are contrary to the show-cause-notice issued in this behalf. He submitted that approach of the authority could never be said to be a rational or judicious and is manifestly perverse, ex-facie deserves to be quashed and set aside.

3.3 Learned advocate for the petitioner further submitted that the aforesaid orders are also contrary to the provisions of Sec.26 of the Act which provides that the authorities have a judicial power in deciding this matter. He further submitted that this is a case of no evidence and in support of his contention he has relied

upon the Division Bench judgment of this Court in the case of SIDDHARTH MOHANLAL SHARMA VS. SOUTH GUJARAT UNIVERSITY REPORTED IN 23(1) GLR 233 particularly he has relied upon paragraphs 20, 24 and 30 of the said judgment which reads as under:

"Para 20. There appears to be some misconception as to the true meaning of the "no evidence" principle. The rule has been adopted in India from England and we may, therefore, ascertain, in the first instance, how the rule is there understood. Prof. H.W.R. Wade in his treatise on Administrative Law, Fourth Edition, has observed at page 274 as follows:

"It is one thing to weigh conflicting evidence which might justify a conclusion either way. It is another thing altogether to make insupportable findings. This is an abuse of power and may cause grave injustice. At this point, therefore, the court is disposed to intervene.....

`No evidence' does not mean only a total dearth of evidence. It extends to any case where the evidence, taken as a whole, is not reasonably capable of supporting the finding; or where, in other words, no tribunal could reasonably reach that conclusion on that evidence...

There is, indeed, the well established rule that to find facts on no evidence is to err in law."

The learned Author has pointed out that "no evidence" rule has some affinity with the substantial evidence rule of American law which, as explained by Bernard Schwartz in his treatise of Administrative Law, 1976 Edition, at page 595, means, "such evidence as might lead a reasonable person to make a finding." In other words, according to the learned Author "The evidence in support of a fact-finding is substantial when from it an inference of existence of the fact may be drawn reasonably."

"Para 24. These decisions would indicate that the English Courts have not construed the words "no evidence narrowly. The rule of "no evidence" is

there attracted not only in cases where there is complete lack of evidence, that is to say, where there is not a tittle or shred of evidence, but also in cases where the evidence, if any, is not capable of having any probative value, or on the basis of which no Tribunal could reasonably and logically come to the conclusion about the existence or non-existence of facts relevant to the determination. According to the English decisions, even though a domestic tribunal may act on evidence not admissible according to legal rules in a Court of law, unless such evidence has some probative value in the sense mentioned above, it would be a breach of natural justice and/or an error of law to found any adverse decision thereon."

"Para.30 ..... In the ultimate analysis, the test which appears to have been applied is whether there was some material capable of having any evidential value. If not, the case was held to fall within the mischief of the rule of "no evidence."

4. On the other hand Mr.B.Y.Mankad, learned AGP has appeared on behalf of the respondents. He has relied upon the record of the case and also the affidavit-in-reply filed by respondent in this behalf. He submitted that when three authorities have come to the conclusion and the authorities have given cogent and convincing reasons for arriving at the said conclusion this Court may not sit an appeal over the said decision and under Article 226/227 of the Constitution of India this Court may not exercise its discretion to quash and set aside the said findings. The learned AGP has submitted that in this case charge against the petitioner was a grave charge of issuing duplicate tickets and there may be certain surmises and conjectures has to be based upon. However, he submitted that surmises and conjectures made by the authorities are based on some evidence and therefore it cannot be said that the findings of the authorities are perverse or findings of the authorities are based on evidence. He has shown me the reasonings of the three authorities which I have referred earlier. He has also relied upon the affidavit-in-reply filed by the authority in this behalf. He has also relied upon the record of the case in this behalf.

4.1 He has also relied upon the provisions of Gujarat

Entertainments Tax Act, 1977 (hereinafter referred to as `the Act') particularly Sec.2(g) which provides payment of admission.

sub-clause (i) of Sec.2(g) provides any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required.

sub-clause (ii) of Sec.2(g) provides any payment for seats or other accommodation in a place of entertainment.

sub-clause (iii) of Sec.2(g) provides for any payment for a programme or synopsis of an entertainment. Clauses 4, 5 and 6 are not relevant and therefore I am not referring the same.

Sec.3 provides tax on payments for admission to entertainments which provides that there shall be levied and paid to the State Government on (a) every payment for admission to an entertainment, other than the payment for admission referred to in clause (b) at the rates specified in the said act. Further clauses which are not relevant I am not referring to the said clauses in this behalf.

Sec.7 provides admission to entertainments.
Sec.8 provides returns and assessments.

Sec.9 provides assessment of escaped payments for admission and re-assessment of payments for admission assessed at lower rate.

Sec.10 provides payment of tax.
Sec.12 provides for appeal.
Sec.13 provides for revision of orders.

Sec.19 provides for tax or penalty to be recoverable as arrears of land revenue.

Sec.20 provides for forfeiture of security.

Sec.31 provides power to make rules which provides that the State Government may, by notification in the Official Gazette make rules for carrying out the purposes of this Act.

4.2 In exercise of sub-sec.4 of Sec.31 of the Gujarat Entertainments Tax Act, 1977 the Government framed the Gujarat Entertainment Tax Rules 1979.

Rule 2(4) provides purchaser means a person who is admitted to an entertainment.

Rule 8 provides manner and period of payment of tax, penalty, interest and composition money.
Rule 9 provides order of assessment.
Rule 10 provides for appeal.
Rule 11 provides manner in which appeal shall be heard and decided.
Rule 12 provides for revision.
Rule 13 provides manner in which revision application shall be heard and decided.

Rule 18 provides notice for failure to pay tax etc.

4.3 Under the said rules the authority has also provided forms which provides form of ticket approval register to be maintained by the proprietor. Under the rules the authority has to fill up the weekly return, monthly return, form also provides entertainment tax during the relevant period. Form also provides for challan by which tax is to be paid and notice and other things.

4.4 He submitted that in this case petitioner while issuing duplicate tickets tried to evade payment of entertainment tax as well as payment of other legitimate taxes and wants to pocket entire amount of collection and has indulging the systematic evasion of tax in this behalf. He therefore submitted that the Court should not be lenient over this fact and the Court must take a strict view in the matter in this behalf.

4.5 On conjoint reading of the act and the rules and the forms and the aforesaid decisions, the learned AGP has submitted that it was an obligation of the petitioner to issue proper tickets by which the charges and fees for entertainment tax to be provided under the law, the theatre owner is supposed to collect both his fees as well as entertainment tax a composite amount levied of sale of tickets. When he sold the tickets and collected the amount of fees for the entertainment and admission then it was his duty to deposit the same before the Government because he is collecting the tax on behalf of the Government and it is his duty that as and when tickets are sold and as and when entertainment tax is

collected he must fill up the form showing the exact amount of tax and after the sale of the tickets he has to maintain register and also preserve the counterfoil of the tickets so that the authority can properly collect the amount of entertainment tax from the theatre owner in this behalf.

4.6 Mr.Mankad, learned AGP submitted that this is a case of pure tax evasion of the entertainment tax and others so the same must be so construed as to disfavour tax evading measure adopted by the assessee and it has to be interpreted in such a way that the act of cinema owner by printing duplicate tickets and thereby evading not only entertainment tax but also evading legitimate tax of income tax and other taxes had to be deprecated and court must take strict view in the matter. He has referred to the Constitution Bench judgment of the Hon'ble Supreme Court in the case of M/S. McDOWELL AND COMPANY LIMITED VS. COMMERCIAL TAX OFFICER reported in (1985) 3 SCC 230. He has relied upon para 17 and 45 of the said judgment where the Hon'ble Supreme Court has considered the provisions of principle of tax evasion which reads as under:

"Para.17 We think that time has come for us to depart from the Westminster principle as emphatically as the British Courts have done and to dissociate ourselves from the observations of Shah, J. and similar observations made elsewhere. The evil consequences of tax avoidance are manifold. First there is substantial loss of much needed public revenue, particularly in a Welfare State like ours. Next there is the serious disturbance caused to the economy of the country by the piling up of mountains of black-money, directly causing inflation. Then there is "the large hidden loss" to the community (as pointed out by Master Wheatcroft) by some of the best brains in the country being involved in the perpetual war waged between the tax-avoider and his expert team of advisers, lawyers, and accountances on one side and the tax-gatherer and his perhaps not so skilful, advisers on the other side. Then again there is the "sense of injustice and inequality which tax avoidance arouses in the breasts of those who are unwilling or unable to profit by it". Last but not the least is the ethics (to be precise, the lack of it) of transferring the burden of tax liability to the shoulders of the guideless, good citizens from those of the

`artful dodgers'. It may, indeed, be difficult for lesser mortals to attain the state of mind of Mr.Justice Holmes, who said, "Taxes are what we pay for civilized society. I like to pay taxes. With them I buy civilization". But, surely, it is high time for the judiciary in India too to part its ways from the principle of Westminster and the alluring logic of tax avoidance. We now live in a Welfare State whose financial needs, if backed by the law, have to be respected and met. We must recognise that there is behind taxation laws as much moral sanction as behind any other welfare legislation and it is a pretence to say that avoidance of taxation is not unethical and that it stands on no less moral plane than honest payment of taxation. In our view, the proper way to construe a taxing statute, while considering a device to avoid tax, is not to ask whether the provisions should be construed literally or liberally, nor whether the transaction is not unreal and not prohibited by the statute, but whether the transaction is a device to avoid tax, and whether the transaction is such that the judicial proves may accord its approval to it. A hint of this approach is to be found in the judgment of Desai, J. in Wood Polymer Ltd. and Bengal Hotels Limited, In re where the learned Judge refused to accord sanction to the amalgamation of companies as it would lead to avoidance of tax."

"Para.45 Tax planning may be legitimate provided it is within the framework of law. Colourable devices cannot be part of tax planning and it is wrong to encourage or entertain the belief that it is honourable to avoid the payment of tax by resorting to dubious methods. It is the obligation of every citizen to pay the taxes honestly without resorting to subterfuges."

4.7 The learned AGP further submitted that the theatre owner is trying not only to evade the payment of entertainment tax but when he issued duplicates tickets he is also trying to evade the payment of legitimate tax, he is the owner showing the wrong information to the authority and thereby trying to pocket entire amount of fees as well as tax which cannot be collected by the authority in this behalf. He, therefore, submitted that in view of the same, when the authority wanted to inquire about the actual sale of tickets he is the owner and asked for the counterfoil of the tickets the owner had

given an evasive reply and stated that the counterfoil of the tickets were destroyed. In view of the same, the authority cannot and could not properly assessed the amount of fees and entertainment tax from the theatre owner and, therefore, there is no alternative but the authority has to rely upon the surmises and conjectures in this behalf. In view of the same, this Court may not exercise jurisdiction under Article 226 and 227 of the Constitution of India when all the three authorities have held against the petitioner in this behalf.

4.8 He has also relied upon the Book of New Jurisprudence by D.A.Upponi in para 10.5 on page 153 which reads as under:

"As for tax avoidance, it is big business with the elite in practically all the countries where the tax system has come to stay. This is what Gerald Carson has to say about tax avoidance v. tax evasion:

"Tax avoidance is mainly a high-bracket game, based on diligent study and familiarity with the rules. The opportunities for minimizing income taxes come alive when the taxpayer's financial assets are substantial and his affairs complicated - the more complex the better. So as long as there is no finding of fraud or `cooking the books', the prevailing judicial view of an avoidance plan that fails is generally that it was legitimate though futile; call it a good try. Cheating, on the other hand, is not the exclusive preserve of the elite. It is practised up and down the economic scale, signified by misrepresentation, trickery, concealment, and `a patently lame and untenable excuse'."

4.9 He has relied upon the judgment of this Court in the case of LINDER FRANK WOLFGANG VS. YOGESH D.SHAH, SUPTD. OF CUSTOMS REPORTED IN 2001(2) GLH 127 particularly para 9.1 on Page 139 which reads as under:

"In my view, the crimes professionally committed by the present accused is to be considered very seriously. The act of the accused inflicted severe trauma on the health and wealth of the nation and the numbers of this neo-criminal tribe are rapidly escalating form a deterrent exemption to humane softness in sentencing. The penal strategy must be informed by social circumstances, individual factors and the

character of the crime. India has been facing an economic crisis and gold smuggling has had a disastrous impact on the State's efforts to stabilize the country's economy. Smugglers, hoarders, adulterators and others of their like have been busy in their under-world because the legal hardware has not been able to held the invisible economic aggressor inside. In my view, there cannot be any dispute that for such offences under the Customs Act which affect the economy of the nation deterrent punishment has to be meted out. In my view, smuggling offences deserve to be dealt with due degree of seriousness and gravity having regard to their detrimental effect on the economy of the nation as also the morale of the society. If a lenient view is taken of such offences it would be difficult to maintain ethical standards and it would be difficult to maintain respect of the people for the judicial administration. The Parliament has exhibited its anxiety in regard to these matters by amending the Customs Act from time to time by enhancing the maximum sentence which could be imposed for such offences. In these circumstances, it is but right to view these offences with gravity and to impose a sentence without being carried away by considerations of misplaced sympathy or charity at the cost of the society and at the cost of the detrimental effect on the social structure and the national economy. These are offences where the deterrent theory of punishment has its justification and the sentence imposed must be made sufficiently deterrent. In my view, persons like present accused who is a foreign national, who is travelling on a fake passport and committing smuggling of gold of more than Rs.51/lacs, the consequential punishment for the violation of such laws must be equally deterrent. The offences against Export and Import restrictions and customs are of the species of "economic" crimes which must be curbed effectively."

4.9(A) Being aggrieved and dissatisfied with the aforesaid judgment, Linder Frank Wolfgang filed an appeal before the Hon'ble Supreme Court of India and the Hon'ble Supreme Court of India by judgment reported in 2001(3) GLH 310 in the case of Linder Frank Wolfgang Vs. Yogesh D. Shah, Suptd. of Customs & Anr. where the Hon'ble Supreme Court has only reduce the terms of sentence,

however the other portion of the judgment has not been altered and the same is binding to this Court.

4.10 He has also tried to support the order of the authorities in this behalf. He has also relied upon the contents of the order which are produced in this behalf. He has also relied upon the affidavit filed by Chandresh J.Patel, Deputy Commissioner of Entertainments Tax, Gandhinagar which has been filed on 16.10.2001.

5. I have gone through the record of the case. I have also gone through the findings of all the three authorities and the record of the case and also the contention of the petitioner and also the judgment of this Court in the case of Siddharth Mohanlal Sharma (supra). I have also considered the three orders passed by the authority, affidavit-in-reply filed on behalf of the Government, provisions of the Entertainment Tax and the Rules, judgment of the Hon'ble Supreme Court in the case of M/s.Mc Dowell and Company Ltd. (supra), judgment in the case of Linder Frank Wolfgang (supra) and also the Book of New Jurisprudence by D.A.Upponi in this behalf. In my view, none of the contentions raised by the petitioner requires to be accepted. The authorities have led the evidence and gave findings and therefore it does not lie in the mouth of the petitioner to say that this case is of no evidence.

6. In my view while issuing duplicate tickets which does not form part of regular tickets is a clear intention by petitioner to evade the payment of entertainment tax. The petitioner has completely adopted the practice of evasion not only entertainment tax but whatever income he receives that will also not reflected in the account. He will also try to evade other payment of taxes namely income tax and other taxes. As the Hon'ble Supreme Court deprecated the practice of evasion of tax in Mc.Dowell's case (supra), and as per the judgment of this Court, when the act of a person is like this then severe trauma affected with the health and wealth of the nation and, therefore, this Court do not consider the case of the petitioner very lightly. The act of the petitioner affects economy of the State and therefore deterrent punishment has to be meted out in this case as there are lot of cinemas working in the State, and if such type of offence of bogus tickets is to be considered lightly then it will affect the society at large. In view of the same it is right to view this type of activity with gravity and hence the orders passed by the authorities are required to be confirmed in this behalf. The authorities have given very cogent and

convincing reasons for arriving at the said findings and the authorities have not committed any material irregularity or judicial error and the orders passed by the authorities are also in consonance with the Entertainment Tax Act and the Rules and, therefore, I do not find any case to interfere with the orders of the authorities in this behalf. Hence the petition requires to be dismissed and accordingly the same is dismissed. Rule is discharged. No order as to costs.

(K.M. Mehta, J.)

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